

SIKKIM



GOVERNMENT

GAZETTE

**EXTRAORDINARY
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No. 73

**GOVERNMENT OF SIKKIM
COMMERCIAL TAXES DIVISION
FINANCE DEPARTMENT
GANGTOK**

No. 13/2021-(Rate) GST/SIKKIM

Date: 27th October, 2021

NOTIFICATION

In exercise of the powers conferred by sub-section (1) of section 9 and subsection (5) of section 15 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017), the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Finance Department, No.1/2017-State Tax (Rate), dated the 28th June, 2017, namely:-

In the said notification, -

- (a) in Schedule II – 6%, S. No. 243 and the entries relating thereto shall be omitted;
- (b) in Schedule III – 9%, against S. No. 452P, in column (3), the words “in respect of Information Technology software” shall be omitted.

[F. No. GOS/2009-2010/16-1C (9) VOL-II]

**Jigme Dorjee Bhutia
Secretary
Commercial Taxes Division
Finance Department**

